RUBIN, FIORELLA & FRIEDMAN LLP 292 Madison Avenue - 11th Floor New York, New York 10017 (212) 953-2381

Attorneys for Defendants LIONSHEAD 110 DEVELOPMENT, LLC formerly known as and sued herein as LIONSHEAD DEVELOPMENT, LLC

SOUTHERN DISTRICT OF NEW YORKX	
IN RE: LOWER MANHATTAN DISASTER SITE LITIGATION (21 MC 102)	Case No.: 1:21 MC 102 (AKH)
LUIS F. MESA (AND WIFE, MARIA MESA),	
Plaintiffs,	Docket No.: 07 CV 5303
-against-	NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT
100 CHURCH, LLC, et al.,	ELECTRONICALLY FILED
DefendantsX	LLLOT MOTHER THE B

PLEASE TAKE NOTICE that defendant LIONSHEAD 110 DEVELOPMENT, LLC, formerly known as and sued herein as LIONSHEAD DEVELOPMENT, LLC, by its attorneys RUBIN, FIORELLA & FRIEDMAN LLP, as and for their response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopts its Answer to Master Complaint dated July 31, 2007, which was filed in the matter of *In Re: World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102(AKH).

WHEREFORE, the defendant LIONSHEAD 110 DEVELOPMENT, LLC, formerly known as and sued herein as LIONSHEAD DEVELOPMENT, LLC demands judgment dismissing the above-captioned action as against it, together with its costs and disbursements and for such other and further relief as this court deems just and proper.

Dated: New York, New York May 12, 2008

RUBIN, FIORELLA & FRIEDMAN LLP

Bv:

Leila Cardo (LC-8359)

Attorneys for Defendant

LIONSHEAD 110 DEVELOPMENT, LLC formerly known as and sued herein as LIONSHEAD DEVELOPMENT, LLC 292 Madison Avenue - 11th Floor New York, New York 10017

(212) 953-2381 File No. 344-6879